

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southeast Fountain School Corp (2455)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$167,263	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,678,907	\$2,127,877	\$2,138,296	\$2,250,620	34%	6%	5%
	11300 Regular Programs; High School	\$1,397,043	\$1,365,045	\$1,362,073	\$1,691,550	21%	24%	24%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$6,000	\$0	n/a	n/a	-100%
	11420 Vocational Education; Agriculture B	\$34,654	\$37,804	\$35,997	\$64,801	87%	71%	80%
	11450 Vocational Education; Consumer and Homemaking	\$81,617	\$109,271	\$111,674	\$115,117	41%	5%	3%
	11590 Other Vocational Education Programs	\$6,586	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$10,805	\$8,662	\$5,005	n/a	-54%	-42%
	12100 2007 Account Code - Gifted and Talented	\$0	\$12,567	\$10,253	\$2,314	n/a	-82%	-77%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$24,352	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$71,841	\$116,997	\$128,924	\$121,653	69%	4%	-6%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$7,770	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$1,202	\$304	\$830	n/a	-31%	173%
	12520 Culturally Different; Compensatory	\$3,067	\$86	\$0	\$1,355	-56%	> 500%	n/a
	12610 Learning Disability	\$69,310	\$172,826	\$178,624	\$219,253	216%	27%	23%
	12710 Equal Opportunity At Risk	\$45,630	\$55,262	\$56,370	\$27,627	-39%	-50%	-51%
	12810 Special Education Preschool	\$51,051	\$90,850	\$63,174	\$61,934	21%	-32%	-2%
	12900 Other Special Programs	\$2,333	\$14,438	\$12,273	\$5,159	121%	-64%	-58%
	14100 Summer School Programs; Elementary	\$0	\$1,637	\$936	\$0	n/a	-100%	-100%
	14300 Summer School Programs; High School	\$26,881	\$18,009	\$26,862	\$34,907	30%	94%	30%
	16200 Preventive Remediation	\$75,051	\$8,420	\$28,402	\$24,660	-67%	193%	-13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,905	\$6,365	\$4,768	\$1,009	-93%	-84%	-79%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$102,856	\$163,217	\$152,886	\$177,843	73%	9%	16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$101,917	\$161,745	\$199,418	\$224,432	120%	39%	13%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$100	\$100	\$0	n/a	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$25,242	\$19,165	\$36,452	\$56,190	123%	193%	54%
	22220 Library/Media Services; School Library	\$130,583	\$144,407	\$143,966	\$148,459	14%	3%	3%
	22230 Library/Media Services; Audiovisual	\$3,470	\$2,852	\$2,049	\$2,528	-27%	-11%	23%
	22240 Library/Media Services; Educational Television	\$0	\$445	\$355	\$160	n/a	-64%	-55%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$10,691	\$0	\$0	\$31,733	197%	n/a	n/a
	24100 Office of The Principal	\$241,671	\$408,995	\$412,060	\$479,062	98%	17%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$72,493	\$117,961	\$27,908	\$162,805	125%	38%	483%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$2,034	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$40,823	\$44,598	\$39,694	n/a	-3%	-11%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$186	\$0	n/a	n/a	-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$13,339	\$6,843	\$12,061	\$3,859	-71%	-44%	-68%
	26497 2007 Account Code - Teachers Retirement Fund	\$144,466	\$258,354	\$274,936	\$142,119	-2%	-45%	-48%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$8,650	\$11,219	\$0	n/a	-100%	-100%
Student Academic Achievement Total		\$4,404,601	\$5,483,018	\$5,491,786	\$6,298,099	43%	15%	15%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$14,178	\$17,727	\$19,100	\$21,288	50%	20%	11%
	21220 Guidance Services; Counseling Services	\$100,422	\$88,983	\$93,189	\$135,310	35%	52%	45%
	21250 Guidance Services; Records Maintenance	\$0	\$136	\$46	\$84	n/a	-39%	82%
	21320 Health Services; Medical Services	\$0	\$0	\$217	\$159	n/a	n/a	-27%
	21340 Health Services; Nurse Services	\$17,507	\$39,163	\$40,399	\$42,821	145%	9%	6%
	21390 Health Services; Other Health Services	\$3,926	\$2,115	\$1,920	\$2,476	-37%	17%	29%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$1,322	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$0	\$5,127	\$4,532	\$3,634	n/a	-29%	-20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,677	\$16,909	\$9,957	\$9,662	70%	-43%	-3%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$16,085	\$11,210	\$6,935	n/a	-57%	-38%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$28,500	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$13,733	\$17,022	\$17,324	\$13,512	-2%	-21%	-22%
	23120 Board of Education; Service Area Assistants	\$36,617	\$34,123	\$36,729	\$44,030	20%	29%	20%
	23210 Executive Administration; Office of The Superintendent	\$98,060	\$134,688	\$133,851	\$152,671	56%	13%	14%

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	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$277	n/a	n/a	n/a
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$7,859	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$42,678	\$41,876	\$21,552	n/a	-50%	-49%
Student Instructional Support Total		\$290,118	\$414,755	\$410,351	\$492,090	70%	19%	20%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,250	\$580	\$957	\$1,710	-24%	195%	79%
	23160 Board of Education; Promotion Expenses	\$0	\$372	\$1,361	\$3,417	n/a	> 500%	151%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$569	\$636	\$548	n/a	-4%	-14%
	25160 Fiscal Services; Financial Accounting	\$985	\$2,963	\$2,257	\$144	-85%	-95%	-94%
	25191 Other Fiscal Services; Refund of Revenue	\$1,565	\$2,062	\$1,383	\$1,205	-23%	-42%	-13%
	25196 Other Fiscal Services; Cash Change	\$200	\$1,200	\$1,200	\$1,200	500%	0%	0%
	25199 Other Fiscal Services; Other	\$0	\$113,940	\$104,423	\$0	n/a	-100%	-100%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$63,438	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$10,721	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$639,429	\$885,867	\$895,023	\$944,029	48%	7%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,026	\$1,963	\$5,148	\$4,197	-62%	114%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$24,340	\$169,836	\$111,861	\$64,940	167%	-62%	-42%
	26499 2007 Account Code - Other	\$13,402	\$1,238,028	\$94,526	\$48,951	265%	-96%	-48%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$4,035	\$500	\$14,751	n/a	266%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$44,004	\$71,795	\$46,794	\$53,272	21%	-26%	14%
	27010 Student Transportation; Service Area Direction	\$32,832	\$35,170	\$36,944	\$38,000	16%	8%	3%
	27100 Student Transportation; Vehicle Operation	\$196,174	\$198,258	\$202,069	\$286,746	46%	45%	42%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$186,084	\$207,056	\$224,572	\$269,217	45%	30%	20%
	27400 Student Transportation; Purchase of School Buses	\$83,000	\$137,158	\$206,612	\$137,087	65%	0%	-34%
	27500 Student Transportation; Insurance on Buses	\$11,097	\$23,715	\$21,455	\$23,267	110%	-2%	8%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$7,520	n/a	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$11,712	\$1,693	\$1,366	\$606	-95%	-64%	-56%
	31100 Food Services Operations; Service Area Direction	\$4,515	\$2,359	\$2,579	\$2,765	-39%	17%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$161,098	\$517,026	\$550,030	\$591,593	267%	14%	8%
	31400 Food Services Operations; Food Purchases	\$159,246	\$0	\$15,465	\$239	-100%	n/a	-98%
	31900 Other Food Services	\$43,710	\$75,955	\$16,644	\$20,232	-54%	-73%	22%
	33200 Community Recreation	\$2,782	\$2,548	\$2,974	\$1,256	-55%	-51%	-58%
	33400 Athletic Coaches	\$79,261	\$104,695	\$108,362	\$120,269	52%	15%	11%
	33910 High School Band Uniforms	\$8,617	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$3,817	\$407	\$295	\$925	-76%	127%	214%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$440	\$0	\$0	\$0	-100%	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$4,500	\$6,509	\$12,127	\$7,050	57%	8%	-42%
Overhead and Operational Total		\$1,726,085	\$3,805,760	\$2,667,564	\$2,719,297	58%	-29%	2%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$499,526	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$3,854	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$151,076	\$16,464	n/a	n/a	-89%
	45100 Building Acquisition, Construction and Improvements	\$0	\$544,563	\$1,038,461	\$1,041,023	n/a	91%	0%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$302,000	\$302,000	\$302,000	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,669	\$14,185	\$6,711	n/a	-60%	-53%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$41,457	\$62,081	\$167,147	n/a	303%	169%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$494,955	\$571,750	\$445,000	\$457,479	-8%	-20%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$131,750	\$262,500	\$251,021	n/a	91%	-4%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$35,574	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$162,627	\$98,438	\$94,688	\$45,938	-72%	-53%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$37,500	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$7,500	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$3,900	\$3,700	\$3,700	\$3,700	-5%	0%	0%
Nonoperational Total		\$1,196,583	\$1,714,181	\$2,373,691	\$2,336,482	95%	36%	-2%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$57,463	\$62,986	\$62,864	\$29,996	-48%	-52%	-52%
	26492 2007 Account Code - Social Security	\$359,990	\$411,770	\$423,898	\$212,448	-41%	-48%	-50%
	26494 2007 Account Code - Group Insurance	\$397,754	\$591,665	\$863,547	\$272,198	-32%	-54%	-68%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$10,539	\$3,482	\$3,524	n/a	-67%	1%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$14,400	\$0	n/a	n/a	-100%
prorated Total		\$815,207	\$1,076,959	\$1,368,191	\$518,166	-36%	-52%	-62%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$5,035,875	\$6,339,960	\$6,584,624	\$6,712,307	33%	6%	2%
Student Instructional Support	\$336,004	\$478,410	\$491,260	\$523,709	56%	9%	7%
Overhead and Operational	\$1,864,132	\$3,962,122	\$2,862,007	\$2,791,636	50%	-30%	-2%
Nonoperational	\$1,196,583	\$1,714,181	\$2,373,691	\$2,336,482	95%	36%	-2%
Grand Total	\$8,432,594	\$12,494,672	\$12,311,582	\$12,364,134	47%	-1%	0%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
59.7%	50.7%	53.5%	54.3%
4.0%	3.8%	4.0%	4.2%
22.1%	31.7%	23.2%	22.6%
14.2%	13.7%	19.3%	18.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	63.7%	54.6%	57.5%	58.5%